

**Proposed Substitute
Bill No. 451**

LCO No. 5658

AN ACT CONCERNING TAXATION OF ANTIQUE VEHICLES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (b) of section 12-71 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective*
3 *October 1, 2015, and applicable to assessment years commencing on or after*
4 *October 1, 2015*):

5 (b) Except as otherwise provided by the general statutes, property
6 subject to this section shall be valued at the same percentage of its then
7 actual valuation as the assessors have determined with respect to the
8 listing of real estate for the same year, except that any antique, rare or
9 special interest motor vehicle, as defined in section 14-1, that is twenty-
10 five years old or older shall be assessed at a value of not more than five
11 hundred dollars. The owner of such antique, rare or special interest
12 motor vehicle may be required by the assessors to provide reasonable
13 documentation once every three years that such motor vehicle is an
14 antique, rare or special interest motor vehicle, provided any motor
15 vehicle for which special number plates have been issued pursuant to
16 section 14-20, as amended by this act, shall not be required to provide
17 any such documentation. The provisions of this section shall not
18 include money or property actually invested in merchandise or
19 manufacturing carried on out of this state or machinery or equipment

20 which would be eligible for exemption under subdivision (72) of
21 section 12-81 once installed and which cannot begin or which has not
22 begun manufacturing, processing or fabricating; or which is being
23 used for research and development, including experimental or
24 laboratory research and development, design or engineering directly
25 related to manufacturing or being used for the significant servicing,
26 overhauling or rebuilding of machinery and equipment for industrial
27 use or the significant overhauling or rebuilding of other products on a
28 factory basis or being used for measuring or testing or metal finishing
29 or in the production of motion pictures, video and sound recordings.

30 Sec. 2. Section 14-20 of the general statutes is repealed and the
31 following is substituted in lieu thereof (*Effective October 1, 2015*):

32 (a) The Commissioner of Motor Vehicles may issue special number
33 plates for antique, rare or special interest motor vehicles, provided on
34 and after the effective date of this section, such vehicles are twenty-five
35 years old or older, including any such antique, rare or special interest
36 motor vehicles that have been modified, such special number plates to
37 be issued on a permanent basis. The commissioner shall charge a fee
38 for such plates which shall cover the entire cost of making the same.
39 An owner of such antique, rare or special interest motor vehicle may
40 use such owner's own porcelain number plate in place of the plates
41 issued by the commissioner provided (1) such plate was originally
42 issued by the department, and (2) such owner files with the
43 commissioner a description and the number of such plate and any
44 additional information the commissioner may require.

45 (b) Notwithstanding the provisions of subsection (a) of this section,
46 section 14-18 and section 14-21b, the owner of such antique, rare or
47 special interest motor vehicle may be authorized by the commissioner
48 to display a number plate originally issued by the Commissioner of
49 Motor Vehicles corresponding to the year of manufacture of such
50 antique, rare or special interest motor vehicle. The commissioner shall
51 issue a certificate of registration, as provided in section 14-12. Such
52 registration shall be valid, subject to renewal, as long as the

53 commissioner permits. Thereafter, the registration number and
54 number plates, if any, which were assigned to such motor vehicle
55 before such registration and number plates were issued under this
56 section, shall be in effect. Each such number plate authorized for use
57 by the commissioner shall be displayed in a conspicuous place at the
58 rear of such motor vehicle at all times while the vehicle is in use or
59 operation upon any public highway. A sticker shall be affixed to each
60 such number plate to denote the expiration date of the registration,
61 unless the commissioner authorizes the sticker, or other evidence of
62 the period of the registration, to be placed elsewhere or carried in such
63 motor vehicle. Such sticker may contain the corresponding letters and
64 numbers of the registration and number plate. The commissioner may
65 adopt regulations, in accordance with chapter 54, to implement the
66 provisions of this section.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	12-71(b)
Sec. 2	<i>October 1, 2015</i>	14-20